

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Washington Com Schools (1405)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$6,907,290	\$6,717,473	\$6,593,272	\$6,418,474	-1.8%	-2.7%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$1,499,385	\$1,637,294	\$2,091,925	\$3,272,959	21.6%	56.5%
Group Health Insurance	222	\$2,263,250	\$1,530,533	\$1,301,919	\$1,815,859	-5.4%	39.5%
Social Security Certified	212	\$536,567	\$530,035	\$554,280	\$557,765	1.0%	0.6%
Non - Certified Salaries	120	\$271,193	\$352,595	\$407,244	\$442,309	13.0%	8.6%
Teacher Retirement Fund, After 7-1-95	216	\$365,032	\$373,940	\$349,233	\$402,667	2.5%	15.3%
Other Employee Benefits	241 - 290	\$322,690	\$343,268	\$365,678	\$310,462	-1.0%	-15.1%
Other Group Insurance Authorized by Statute	224	\$202,477	\$206,211	\$203,495	\$218,750	2.0%	7.5%
Pre-2008 Object Code - Temporary Salaries	130	\$176,866	\$219,438	\$159,670	\$174,744	-0.3%	9.4%
Textbooks	630	\$395,369	\$143,147	\$168,685	\$161,567	-20.0%	-4.2%
Nonlicensed Employees	136	\$69,482	\$142,311	\$144,218	\$146,956	20.6%	1.9%
Equipment	730	\$593,467	\$350,173	\$341,705	\$139,363	-30.4%	-59.2%
Operational Supplies	611	\$165,738	\$149,991	\$126,649	\$125,038	-6.8%	-1.3%
Transfer Tuition - Other	569	\$148,405	\$661,089	\$98,501	\$115,140	-6.1%	16.9%
Teacher Retirement Fund, Prior to 7-1-95	215	\$124,109	\$111,692	\$107,074	\$83,932	-9.3%	-21.6%
Other Professional and Technical Services	319	\$63,840	\$76,507	\$59,875	\$79,780	5.7%	33.2%
Miscellaneous Objects	876 - 899	\$39,707	\$45,157	\$43,270	\$58,393	10.1%	34.9%
Public Employees Retirement Fund	214	\$42,893	\$47,401	\$44,843	\$48,767	3.3%	8.8%
Social Security Noncertified	211	\$23,293	\$26,079	\$26,151	\$27,261	4.0%	4.2%
Library Books	640	\$23,436	\$17,807	\$14,241	\$27,149	3.7%	90.6%
Group Life Insurance	221	\$25,943	\$24,961	\$24,893	\$24,893	-1.0%	0.0%
Stipends	131	\$0	\$0	\$20,000	\$18,933	NA	-5.3%
Instruction Services	311	\$98,199	\$34,620	\$8,000	\$12,750	-40.0%	59.4%
Travel	580	\$6,322	\$10,852	\$11,712	\$5,586	-3.0%	-52.3%
Overtime Salaries	140	\$11,217	\$14,470	\$2,277	\$2,140	-33.9%	-6.0%
Pupil Services	313	\$0	\$0	\$3,211	\$1,609	NA	-49.9%
Bank Service Charges	871	\$0	\$60	\$60	\$60	NA	0.0%
Computer Hardware	741	\$2,116	\$3,052	\$406	\$0	-100.0%	-100.0%
Transfer Tuition to Ed. Service Agencies Within State	564	\$494,000	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$2,389	\$0	\$0	\$0	-100.0%	NA
Other Supplies and Materials	615, 660 - 689	\$0	\$0	\$66,433	\$0	NA	-100.0%
Dues and Fees	810	\$1,350	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$3,000	\$0	\$0	NA	NA
Professional Development	748	\$2,400	\$350	\$250	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$1,000	\$0	\$5,010	\$0	-100.0%	-100.0%
Unemployment Insurance	230	\$1,684	\$1,724	\$0	\$0	-100.0%	NA
Distance Learning Equipment	742	\$100	\$0	\$100	\$0	-100.0%	-100.0%
Construction Services	450	\$0	\$12,317	\$46,074	\$0	NA	-100.0%
Other Public or Private Utility Services	419	\$0	\$10,083	\$0	\$0	NA	NA

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Washington Com Schools (1405)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement Total		\$14,881,209	\$13,797,628	\$13,390,354	\$14,693,306	-0.3%	9.7%
Student Instructional Support							
Certified Salaries	110	\$1,068,195	\$922,420	\$924,680	\$885,882	-4.6%	-4.2%
Non - Certified Salaries	120	\$336,852	\$318,644	\$316,997	\$310,597	-2.0%	-2.0%
Group Health Insurance	222	\$377,426	\$204,124	\$330,765	\$264,443	-8.5%	-20.1%
Social Security Certified	212	\$77,275	\$66,333	\$66,978	\$64,210	-4.5%	-4.1%
Other Employee Benefits	241 - 290	\$55,093	\$58,868	\$51,658	\$59,628	2.0%	15.4%
Teacher Retirement Fund, After 7-1-95	216	\$54,234	\$58,742	\$55,602	\$59,206	2.2%	6.5%
Public Employees Retirement Fund	214	\$36,076	\$32,240	\$32,497	\$33,941	-1.5%	4.4%
Other Group Insurance Authorized by Statute	224	\$37,954	\$34,354	\$32,028	\$32,028	-4.2%	0.0%
Equipment	730	\$0	\$0	\$23,742	\$31,959	NA	34.6%
Social Security Noncertified	211	\$22,701	\$21,087	\$21,870	\$21,817	-1.0%	-0.2%
Other Professional and Technical Services	319	\$0	\$0	\$2,000	\$9,832	NA	391.6%
Teacher Retirement Fund, Prior to 7-1-95	215	\$15,850	\$11,143	\$11,462	\$9,360	-12.3%	-18.3%
Operational Supplies	611	\$8,688	\$5,958	\$11,509	\$8,578	-0.3%	-25.5%
Travel	580	\$7,170	\$3,599	\$2,080	\$4,578	-10.6%	120.2%
Group Life Insurance	221	\$4,073	\$4,073	\$4,073	\$4,073	0.0%	0.0%
Pupil Services	313	\$1,686	\$1,568	\$3,727	\$2,031	4.8%	-45.5%
Stipends	131	\$0	\$0	\$3,762	\$718	NA	-80.9%
Other Purchased Property Services	490 - 499	\$0	\$0	\$20,000	\$0	NA	-100.0%
Student Instructional Support Total		\$2,103,274	\$1,743,153	\$1,915,432	\$1,802,882	-3.8%	-5.9%
Overhead and Operational							
Non - Certified Salaries	120	\$1,356,162	\$1,309,678	\$1,276,789	\$1,345,872	-0.2%	5.4%
Food Purchases	614	\$596,181	\$644,414	\$607,847	\$654,763	2.4%	7.7%
Student Transportation Services	510	\$449,966	\$619,825	\$614,569	\$607,820	7.8%	-1.1%
Heating and Cooling for Buildings - Gas	622	\$375,321	\$159,535	\$604,932	\$339,214	-2.5%	-43.9%
Certified Salaries	110	\$223,573	\$296,959	\$302,547	\$303,713	8.0%	0.4%
Insurance	520	\$241,436	\$272,296	\$261,473	\$188,448	-6.0%	-27.9%
Group Health Insurance	222	\$297,966	\$168,641	\$274,752	\$176,402	-12.3%	-35.8%
Light and Power - Other Than Heating and Cooling	625	\$130,796	\$243,006	\$63,292	\$162,847	5.6%	157.3%
Heating and Cooling for Buildings - Electricity	621	\$59,608	\$212,765	\$71,730	\$162,207	28.4%	126.1%
Equipment	730	\$92,719	\$45,840	\$104,324	\$130,418	8.9%	25.0%
Operational Supplies	611	\$209,510	\$147,544	\$104,789	\$123,520	-12.4%	17.9%
Social Security Noncertified	211	\$96,783	\$92,006	\$90,138	\$95,365	-0.4%	5.8%
Public Employees Retirement Fund	214	\$90,058	\$88,851	\$89,042	\$93,759	1.0%	5.3%
Water and Sewage	411	\$38,097	\$87,123	\$30,985	\$81,552	21.0%	163.2%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Other Employee Benefits	241 - 290	\$47,486	\$54,088	\$56,067	\$79,816	13.9%	42.4%
Gasoline and Lubricants	613	\$57,193	\$78,369	\$49,750	\$39,252	-9.0%	-21.1%
Other Group Insurance Authorized by Statute	224	\$33,740	\$32,757	\$29,659	\$30,122	-2.8%	1.6%
Other Professional and Technical Services	319	\$40,091	\$25,907	\$24,886	\$25,173	-11.0%	1.2%
Teacher Retirement Fund, After 7-1-95	216	\$1,432	\$18,325	\$22,105	\$22,124	98.2%	0.1%
Social Security Certified	212	\$16,366	\$21,503	\$21,926	\$22,045	7.7%	0.5%
Removal of Refuse and Garbage	412	\$29,534	\$17,189	\$18,121	\$18,919	-10.5%	4.4%
Other Public or Private Utility Services	419	\$15,501	\$22,850	\$17,742	\$17,226	2.7%	-2.9%
Miscellaneous Objects	876 - 899	\$10,800	\$9,756	\$10,115	\$16,358	10.9%	61.7%
Board Member Compensation	115	\$14,000	\$14,000	\$14,000	\$14,000	0.0%	0.0%
Repairs and Maintenance Services	430	\$11,892	\$19,152	\$6,292	\$8,409	-8.3%	33.6%
Staff Services	314	\$192	\$4,232	\$10,089	\$7,294	148.3%	-27.7%
Bank Service Charges	871	\$3,557	\$6,532	\$6,419	\$7,248	19.5%	12.9%
Dues and Fees	810	\$4,735	\$4,576	\$4,546	\$4,554	-1.0%	0.2%
Group Life Insurance	221	\$4,623	\$4,264	\$4,073	\$4,073	-3.1%	0.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$6,149	\$3,462	\$2,549	\$2,580	-19.5%	1.2%
Travel	580	\$8,973	\$8,485	\$8,130	\$2,418	-27.9%	-70.3%
Data Processing Services	316	\$0	\$2,866	\$1,781	\$2,351	NA	32.0%
Rentals	440	\$1,466	\$1,438	\$2,464	\$2,099	9.4%	-14.8%
Tires and Repairs	612	\$1,563	\$629	\$3,768	\$1,331	-3.9%	-64.7%
Advertising	540	\$4,789	\$1,205	\$1,582	\$1,107	-30.7%	-30.0%
Telephone	531	\$11,179	\$6,728	\$10,282	\$954	-46.0%	-90.7%
Official Bond Premiums	525	\$925	\$1,213	\$1,196	\$788	-3.9%	-34.1%
Periodicals	650	\$434	\$762	\$785	\$784	16.0%	-0.2%
Library Books	640	\$162	\$632	\$117	\$110	-9.2%	-5.7%
Severance/Early Retirement Pay	213	\$126,526	\$0	\$0	\$0	-100.0%	NA
Board of Education Services	318	\$3,259	\$1,185	\$1,195	\$0	-100.0%	-100.0%
Professional Development	748	\$831	\$0	\$0	\$0	-100.0%	NA
Entertainment	240	\$0	\$51,060	\$0	\$0	NA	NA
Overhead and Operational Total		\$4,715,576	\$4,801,648	\$4,826,848	\$4,797,035	0.4%	-0.6%
Non Operational							
Redemption of Principal	831	\$1,762,660	\$1,870,240	\$1,924,303	\$2,130,500	4.9%	10.7%
Interest	832	\$1,508,607	\$1,471,305	\$1,469,372	\$1,539,014	0.5%	4.7%
Equipment	730	\$167,743	\$55,921	\$229,026	\$375,972	22.4%	64.2%
Non - Certified Salaries	120	\$110,535	\$104,536	\$123,229	\$112,265	0.4%	-8.9%
Improvements Other Than Buildings	715	\$4,983	\$0	\$21,168	\$102,410	112.9%	383.8%
Miscellaneous Objects	876 - 899	\$0	\$17,402	\$0	\$16,359	NA	NA
Social Security Noncertified	211	\$526	\$532	\$6,847	\$9,953	108.5%	45.4%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year Compound Annual Growth	Percent Change 2014 to 2015
Operational Supplies	611	\$9,196	\$5,215	\$3,954	\$3,538	-21.2%	-10.5%
Land and Easements	710	\$0	\$0	\$0	\$2,250	NA	NA
Travel	580	\$360	\$96	\$0	\$1,138	33.3%	NA
Other Communication Services	533 - 539	\$0	\$0	\$0	\$914	NA	NA
Public Employees Retirement Fund	214	\$721	\$495	\$432	\$297	-19.9%	-31.3%
Buildings	720	\$69,544	\$0	\$10,707	\$0	-100.0%	-100.0%
Repairs and Maintenance Services	430	\$0	\$15,017	\$0	\$0	NA	NA
Other Supplies and Materials	615. 660 - 689	\$236	\$421	\$1,506	\$0	-100.0%	-100.0%
Certified Salaries	110	\$0	\$500	\$0	\$0	NA	NA
Dues and Fees	810	\$600	\$0	\$0	\$0	-100.0%	NA
Non Operational Total		\$3,635,713	\$3,541,680	\$3,790,544	\$4,294,609	4.3%	13.3%
Grand Total		\$25,335,772	\$23,884,108	\$23,923,179	\$25,587,833	0.2%	7.0%